Official Form 1 (1/08)

United States Bankruptcy Court
DISTRICT OF *PUERTO RICO*

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle):	Name of Joint Debtor (Spouse)(Last, First, Middle):
FOUR LIONS COPR, a Puerto Rico Corporation	
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): NONE	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Indvidual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): 66-0618267	Last four digits of Soc. Sec. or Indvidual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all):
Street Address of Debtor (No. & Street, City, and State): Monte Atenas Office Park Suite 209 Ave Las Cumbres San Juan PR ZIPCODE 00926	Street Address of Joint Debtor (No. & Street, City, and State): ZIPCODE
County of Residence or of the Principal Place of Business:	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): MSC 865 WINSTON CHURCHILL 138 San Juan PR ZIPCODE 00926	Mailing Address of Joint Debtor (if different from street address): ZIPCODE

Location of Principal Assets of Business Debtor (if different from street address above): SAME ZIPCODE

Type of Debtor (Form of organization)

(Check **one** box.)

- ☐ Individual (includes Joint Debtors) *See Exhibit D on page 2 of this form.*
- ☒ Corporation (includes LLC and LLP)
- ☐ Partnership
- ☐ Other (if debtor is not one of the above entities, check this box and state type of entity below

Nature of Business

(Check **one** box.)

- ☐ Health Care Business
- ☐ Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B)
- ☐ Railroad
- ☐ Stockbroker
- ☐ Commodity Broker
- ☐ Clearing Bank
- ☒ Other Real State Developerer

Tax-Exempt Entity

(Check box, if applicable.)

- ☐ Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).

Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)

- ☐ Chapter 7
- ☐ Chapter 9
- ☒ Chapter 11
- ☐ Chapter 12
- ☐ Chapter 13
- ☐ Chapter 15 Petition for Recognition of a Foreign Main Proceeding
- ☐ Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding

Nature of Debts (Check one box)

- ☐ Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose"
- ☒ Debts are primarily business debts.

Filing Fee (Check one box)

- ☒ Full Filing Fee attached
- ☐ Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.
- ☐ Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Offi cial Form 3B.

Chapter 11 Debtors:

Check one box:

- ☐ Debtor is a small business as defined in 11 U.S.C. § 101(51D).
- ☒ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).

Check if:

- ☐ Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than $2,190,000.

Check all applicable boxes:

- ☐ A plan is being filed with this petition
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).

Statistical/Administrative Information

- ☒ Debtor estimates that funds will be available for distribution to unsecured creditors.
- ☐ Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

THIS SPACE IS FOR COURT USE ONLY

Estimated Number of Creditors

☒	☐	☐	☐	☐	☐	☐	☐	☐	☐
1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	Over 100,000

Estimated Assets

☐	☐	☐	☐	☐	☒	☐	☐	☐	☐
$0 to $50,000	$50,001 to $100,000	$100,001 to $500,000	$500,001 to $1 million	$1,000,001 to $10 million	$10,000,001 to $50 million	$50,000,001 to $100 million	$100,000,001 to $500 million	$500,000,001 to $1 billion	More than $1 billion

Estimated Liabilities

☐	☐	☐	☐	☐	☒	☐	☐	☐	☐
$0 to $50,000	$50,001 to $100,000	$100,001 to $500,000	$500,001 to $1 million	$1,000,001 to $10 million	$10,000,001 to $50 million	$50,000,001 to $100 million	$100,000,001 to $500 million	$500,000,001 to $1 billion	More than $1 billion

Voluntary Petition
(This page must be completed and filed in every case)

Name of Debtor(s):
FOUR LIONS COPR,
a Puerto Rico Corporation

All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)

Location Where Filed:	Case Number:	Date Filed:
NONE		
Location Where Filed:	Case Number:	Date Filed:

Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor (If more than one, attach additional sheet)

Name of Debtor:	Case Number:	Date Filed:
NONE		
District:	Relationship:	Judge:

Exhibit A
(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under Chapter 11)

☒ Exhibit A is attached and made a part of this petition

Exhibit B
(To be completed if debtor is an individual whose debts are primarily consumer debts)

I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. §342(b).

X 1/24/2011

Signature of Attorney for Debtor(s) Date

Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

☐ Yes, and exhibit C is attached and made a part of this petition.
☒ No

Exhibit D
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

☐ Exhibit D completed and signed by the debtor is attached and made part of this petition.

If this is a joint petition:

☐ Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue
(Check any applicable box)

☒ Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

☐ There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

☐ Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property
(Check all applicable boxes.)

☐ Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

(Name of landlord that obtained judgment)

(Address of landlord)

☐ Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

☐ Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

☐ Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

Voluntary Petition

(This page must be completed and filed in every case)

Name of Debtor(s):
FOUR LIONS COPR,
a Puerto Rico Corporation

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.
[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.

[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b)

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X ______________________
Signature of Debtor

X ______________________
Signature of Joint Debtor

____
Telephone Number (if not represented by attorney)

____
Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

☐ I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.

☐ Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X ______________________
(Signature of Foreign Representative)

____
(Printed name of Foreign Representative)

1/24/2011
(Date)

Signature of Attorney*

X /s/ ALEXIS FUENTES-HERNANDEZ
Signature of Attorney for Debtor(s)

ALEXIS FUENTES-HERNANDEZ 217201
Printed Name of Attorney for Debtor(s)

FUENTES LAW OFFICES
Firm Name

P.O. BOX 9022726
Address

San Juan PR 00902-2726

787-722-5215
Telephone Number

1/24/2011
Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X /s/ Michael Redondo
Signature of Authorized Individual

Michael Redondo
Printed Name of Authorized Individual

President
Title of Authorized Individual

1/24/2011
Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

____
Printed Name and title, if any, of Bankruptcy Petition Preparer

____
Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

____
Address

____

X ______________________

____
Date

Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.

UNITED STATES BANKRUPTCY COURT
DISTRICT OF PUERTO RICO

In re *FOUR LIONS COPR, a Puerto Rico Corporation*

Case No.
Chapter *11*

/ Debtor

Attorney for Debtor: *ALEXIS FUENTES-HERNANDEZ*

STATEMENT PURSUANT TO RULE 2016(B)

The undersigned, pursuant to Rule 2016(b), Bankruptcy Rules, states that:

1. The undersigned is the attorney for the debtor(s) in this case.

2. The compensation paid or agreed to be paid by the debtor(s), to the undersigned is:
   a) For legal services rendered or to be rendered in contemplation of and in connection with this case . . . . $ *hourly*
   b) Prior to the filing of this statement, debtor(s) have paid . . . . $ *1,040.00*
   c) The unpaid balance due and payable is . . . . $ *0.00*

3. $ *1,039.00* of the filing fee in this case has been paid.

4. The Services rendered or to be rendered include the following:
   a) Analysis of the financial situation, and rendering advice and assistance to the debtor(s) in determining whether to file a petition under title 11 of the United States Code.
   b) Preparation and filing of the petition, schedules, statement of financial affairs and other documents required by the court.
   c) Representation of the debtor(s) at the meeting of creditors.

5. The source of payments made by the debtor(s) to the undersigned was from earnings, wages and compensation for services performed, and
   None other

6. The source of payments to be made by the debtor(s) to the undersigned for the unpaid balance remaining, if any, will be from earnings, wages and compensation for services performed, and
   None other

7. The undersigned has received no transfer, assignment or pledge of property from debtor(s) except the following for the value stated:
   None

8. The undersigned has not shared or agreed to share with any other entity, other than with members of undersigned's law firm, any compensation paid or to be paid except as follows:
   None

Dated: *1/24/2011*

Respectfully submitted,

X */s/ ALEXIS FUENTES-HERNANDEZ*

Attorney for Petitioner: *ALEXIS FUENTES-HERNANDEZ*
FUENTES LAW OFFICES
P.O. BOX 9022726
San Juan PR 00902-2726

787-722-5215
alex@fuentes-law.com

UNITED STATES BANKRUPTCY COURT
DISTRICT OF PUERTO RICO

In re *FOUR LIONS COPR, a Puerto Rico Corporation*

Case No.
Chapter *11*

____ / Debtor

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data"if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	Attached (Yes/No)	No. of Sheets	ASSETS	LIABILITIES	OTHER
A-Real Property	Yes	1	$ 17,955,000.00		
B-Personal Property	Yes	3	$ 0.00		
C-Property Claimed as Exempt	No	0			
D-Creditors Holding Secured Claims	Yes	2		$ 24,659,045.78	
E-Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	3		$ 62,658.49	
F-Creditors Holding Unsecured Nonpriority Claims	Yes	3		$ 14,484,586.78	
G-Executory Contracts and Unexpired Leases	Yes	1			
H-Codebtors	Yes	1			
I-Current Income of Individual Debtor(s)	No	0			$ 0.00
J-Current Expenditures of Individual Debtor(s)	No	0			$ 0.00
TOTAL		14	$ 17,955,000.00	$ 39,206,291.05	

UNITED STATES BANKRUPTCY COURT
DISTRICT OF PUERTO RICO

In re *FOUR LIONS COPR, a Puerto Rico Corporation*

Case No.
Chapter *11*

____ / Debtor

STATISTICAL SUMMARY OF CERTAIN LIABILITIES AND RELATED DATA (28 U.S.C § 159)

If you are an individual debtor whose debts are primarily consumer debts, as defined in § 101(8) of the Bankruptcy Code (11 U.S.C. § 101(8), filing a case under chapter 7, 11, or 13, you must report all information requested below.

☐ **Check this box if you are an individual debtor whose debts are NOT primarily consumer debts. You are not required to report any information here.**

This information is for statistical purposes only under 28 U.S.C. § 159.

Summarize the following types of liabilities, as reported in the Schedules, and total them.

Type of Liability	Amount
Domestic Support Obligations (from Schedule E)	$
Taxes and Certain Other Debts Owed to Governmental Units (from Schedule E)	$
Claims for Death or Personal Injury While Debtor Was Intoxicated (from Schedule E) (whether disputed or undisputed)	$
Student Loan Obligations (from Schedule F)	$
Domestic Support, Separation Agreement, and Divorce Decree Obligations Not Reported on Schedule E	$
Obligations to Pension or Profit-Sharing, and Other Similar Obligations (from Schedule F)	$
TOTAL	$

State the following:

Average Income (from Schedule I, Line 16)	$
Average Expenses (from Schedule J, Line 18)	$
Current Monthly Income (from Form 22A Line 12; OR, Form 22B Line 11; OR, Form 22C Line 20)	$

State the following:

1. Total from Schedule D, "UNSECURED PORTION, IF ANY" column		$
2. Total from Schedule E, "AMOUNT ENTITLED TO PRIORITY" column	$	
3. Total from Schedule E, "AMOUNT NOT ENTITLED TO PRIORITY, IF ANY" column		$
4. Total from Schedule F		$
5. Total of non-priority unsecured debt (sum of 1, 3, and 4)		$

In re *FOUR LIONS COPR, a Puerto Rico Corporation*
Debtor

Case No. ____________
(if known)

DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY ON BEHALF OF A CORPORATION

I, *Michael Redondo*, *President* of the *Corporation* named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of *15* sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date: *1/24/2011*

Signature */s/ Michael Redondo*
Name: *Michael Redondo*
Title: *President*

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

Penalty for making a false statement or concealing property: Fine of up to $500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.

B4 (Official Form 4) (12/07)

UNITED STATES BANKRUPTCY COURT
DISTRICT OF PUERTO RICO

In re *FOUR LIONS COPR*
a Puerto Rico Corporation
Debtor(s)

Case No.
Chapter *11*

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Name of Creditor and Complete Mailing Address Including Zip Code	Name, Telephone Number and Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, etc.)	Indicate if Claim is Contingent, Unliquidated, Disputed, or Subject to Setoff	Amount of Claim (If Secured Also State Value of Security)
1 *Green Age Construction* *MSC 865, wINSTON cHURCHILL 138* *San Juan PR 00926*	Phone: *Green Age Construction* *MSC 865, wINSTON cHURCHILL 138* *San Juan PR 00926*	*Construction Costs*		*$ 11,378,303.84*
2 *FIRST BANK* *PO BOX 9146* *San Juan PR 00908-0146*	Phone: *FIRST BANK* *PO BOX 9146* *San Juan PR 00908-0146*	*Construction Mortgage Loan* *Value:* *Net Unsecured:*		*$ 22,695,194.00* *$ 14,380,000.00* *$ 8,315,194.00*
3 *La Primavera Inc* *MSC 865 wINSTON CHURCHILL 138* *San Juan PR 00926*	Phone: *La Primavera Inc* *MSC 865 wINSTON CHURCHILL 138* *San Juan PR 00926*	*Loan Collateral*		*$ 2,000,000.00*
4 *COnceptos Urbanos* *MSC 865 Wisnton Churchill 138* *San Juan PR 00926*	Phone: *COnceptos Urbanos* *MSC 865 Wisnton Churchill 138* *San Juan PR 00926*	*Arcvhitecture Servicers*		*$ 807,189.00*
5 *FIRST BANK* *PO BOX 9146* *San Juan PR 00908-0146*	Phone: *FIRST BANK* *PO BOX 9146* *San Juan PR 00908-0146*	*Mortgage* *Value:* *Net Unsecured:*		*$ 654,724.50* *$ 400,000.00* *$ 254,724.50*

____ ,
Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Name of Creditor and Complete Mailing Address Including Zip Code	Name, Telephone Number and Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, etc.)	Indicate if Claim is Contingent, Unliquidated, Disputed, or Subject to Setoff	Amount of Claim (If Secured Also State Value of Security)
6 Edurdo Montano Edif Vick Center Suite C-100 867 Munoz Rivera Ave San Juan PR 00925	Phone: Edurdo Montano Edif Vick Center Suite C-100 867 Munoz Rivera Ave San Juan PR 00925	Deposit on Apartment		$ 79,952.00
7 Edmee Vicenty Edif Vick Center Suite C-100 867 Munoz Rivera Ave San Juan PR 00925	Phone: Edmee Vicenty Edif Vick Center Suite C-100 867 Munoz Rivera Ave San Juan PR 00925	Legal Services		$ 57,330.94
8 Pientrantoni Mendez Alvarez Bnco Popular CTr 867 Munoz Rivera Ave San Juan PR 00925	Phone: Pientrantoni Mendez Alvarez Bnco Popular CTr 867 Munoz Rivera Ave San Juan PR 00925	Legal Fees		$ 43,731.19
9 Municipio de San Juan PO Box 70179 00938-8179	Phone: Municipio de San Juan PO Box 70179 00938-8179	Municipal Taxes		$ 42,648.94
10 Abudo Masso PO Box 70250 San Juan PR 00936	Phone: Abudo Masso PO Box 70250 San Juan PR 00936	Advertising Costs		$ 28,339.10
11 Jesus Montano PO Box 29908 San Juan PR 00926	Phone: Jesus Montano PO Box 29908 San Juan PR 00926			$ 20,000.00
12 Roberto H Baez Torres HC 80 Box 8108 Dorado PR 00646	Phone: Roberto H Baez Torres HC 80 Box 8108 Dorado PR 00646	Option on Apartment		$ 20,000.00
13 Mirta Ortiz Ortega PO Box 361788 San Juan PR 00936-1788	Phone: Mirta Ortiz Ortega PO Box 361788 San Juan PR 00936-1788	Accounting Services		$ 14,704.00

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Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Name of Creditor and Complete Mailing Address Including Zip Code	Name, Telephone Number and Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, etc.)	Indicate if Claim is Contingent, Unliquidated, Disputed, or Subject to Setoff	Amount of Claim (If Secured Also State Value of Security)
14 CRIM P.O. BOX 195387 San Juan PR 00919-5387	Phone: CRIM P.O. BOX 195387 San Juan PR 00919-5387	Patents		$ 11,677.00
15 Juan R. Marchand Quintero PO Box 9024227 San Juan PR 00902-4227	Phone: Juan R. Marchand Quintero PO Box 9024227 San Juan PR 00902-4227	Lrgal Services		$ 11,331.25
16 Asociacion de Constructores 250 Ponce de Leion Citibank Tower Suite 202 San Juan PR 00918-2036	Phone: Asociacion de Constructores 250 Ponce de Leion Citibank Tower Suite 202 San Juan PR 00918-2036	Membership Dues		$ 9,450.00
17 Xerox Corp PO Box 650361 Dallas TX 75265-0361	Phone: Xerox Corp PO Box 650361 Dallas TX 75265-0361	Office Supplies		$ 7,851.46
18 DEPARTMENT OF TREASURY OF PR PO BOX 9024140 OFIC. 424-B SAN JUAN PR 00902-4140	Phone: DEPARTMENT OF TREASURY OF PR PO BOX 9024140 OFIC. 424-B SAN JUAN PR 00902-4140	Payroll Deductions		$ 6,811.57
19 Angel Herrera K-4 Petunia Parque Santa maria San Juan PR 00926	Phone: Angel Herrera K-4 Petunia Parque Santa maria San Juan PR 00926	Engineeing Services		$ 4,664.00
20 Catalogo de Proyectos, Inc 100 Grand Blvd Paseo Suite G-01 San Juan PR 00926	Phone: Catalogo de Proyectos, Inc 100 Grand Blvd Paseo Suite G-01 San Juan PR 00926	Printing Costs		$ 1,740.00

____ ,
Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION

I, *Michael Redondo* , *President* of the *Corporation* named as debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding Twenty Largest Unsecured Claims and that they are true and correct to the best of my knowledge, information and belief.

Date: *1/24/2011*

Signature */s/ Michael Redondo*
Name: *Michael Redondo*
Title: *President*

UNITED STATES BANKRUPTCY COURT
DISTRICT OF PUERTO RICO

In re *FOUR LIONS COPR,*
a Puerto Rico Corporation

Case No.
Chapter *11*

______________________________ / Debtor

Attorney for Debtor: *ALEXIS FUENTES-HERNANDEZ*

COVER SHEET FOR LIST OF CREDITORS

I hereby certify under penalty of perjury that the attached list of creditors, which consists of *3* pages, is true, correct and complete to the best of my knowledge.

Date: *1/24/2011*

/s/ Michael Redondo
Debtor

/s/ ALEXIS FUENTES-HERNANDEZ

ALEXIS FUENTES-HERNANDEZ
Attorney for the debtor(s)
P.O. BOX 9022726
San Juan, PR 00902-2726

FOUR LIONS COPR
MSC 865
WINSTON CHURCHILL 138
San Juan, PR 00926

ALEXIS FUENTES-HERNANDEZ
P.O. BOX 9022726
San Juan, PR 00902-2726

Abudo Masso
PO Box 70250
San Juan, PR 00936

Angel Herrera
K-4 Petunia
Parque Santa maria
San Juan, PR 00926

Asociacion de Constructores
250 Ponce de Leion
Citibank Tower Suite 202
San Juan, PR 00918-2036

Banco Bilbao Vizcaya Argentari
254 Munoz Rivera Ave
San Juan, PR 00919

BancoSantander
PO Box 362589
San Juan, PR 00936-2589

Catalogo de Proyectos, Inc
100 Grand Blvd
Paseo Suite G-01
San Juan, PR 00926

COnceptos Urbanos
MSC 865 Wisnton Churchill 138
San Juan, PR 00926

CRIM
P.O. BOX 195387
San Juan, PR 00919-5387

DACO
P O BOX 41059
San Juan, PR 00940-2008

DEPARTMENT OF TREASURY OF PR
PO BOX 9024140
OFIC. 424-B
SAN JUAN, PR 00902-4140

Edmee Vicenty
Edif Vick Center Suite C-100
867 Munoz Rivera Ave
San Juan, PR 00925

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